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Reorganized Debtors

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED DEBTORS
AND TENNESSEE DEPARTMENT OF REVENUE DISALLOWING AND EXPUNGING
PROOF OF ADMINISTRATIVE EXPENSE CLAIM NUMBER 18999

(TENNESSEE DEPARTMENT OF REVENUE)

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and the Tennessee Department of Revenue (the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And Tennessee Department Of Revenue Disallowing And Expunging Proof Of Administrative Expense Claim Number 18999 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York (the "Court").

WHEREAS, on July 15, 2009, the Claimant filed proof of administrative expense claim number 18999 ("Claim 18999") against Delphi asserting an administrative expense priority claim in the amount of \$107,808.05 on account of certain taxes and related interest and penalties.

WHEREAS, on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi emerged from chapter 11 as DPH Holdings Corp.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

WHEREAS, on March 19, 2010, the Reorganized Debtors objected to Claim 18999 pursuant to the Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow And Expunge Certain Administrative Expense (A) Books And Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E) Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, And (I) Severance Claims, (II) Disallow And Expunge (A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, And (C) A Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims And (B) Workers' Compensation Claims, And (IV) Allow Certain Administrative Expense Severance Claims (Docket No. 19711) ("Forty-Sixth Omnibus Claims Objection").

WHEREAS, on April 13, 2010, the Claimant filed the Response Of The Tennessee Department Of Revenue To The Debtors' Forty-Sixth Omnibus Objection To The Certain Tax Claims (Docket No. 19808) (the "Response").

WHEREAS, the Claimant owes DPH Holding Corp. certain refunds relating to the taxes and tax years asserted in Claim 18999 (the "Refund").

WHEREAS, to resolve (a) the Forty-Sixth Omnibus Claims Objection with respect to Claim 18999 and (b) the Refund, the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Reorganized Debtors and the Claimant agreed that (a) Claim 18999 will be disallowed and expunged in its entirety and (b) the Claimant will pay DPH Holding Corp. a refund in the amount of \$2,829.43.

NOW, THEREFORE, the Reorganized Debtors and the Claimant stipulate and agree as follows:

1. Claim 18999 is hereby disallowed and expunged in its entirety.
2. The Response is hereby deemed withdrawn with prejudice.
3. Within ten (10) days of entry of this Stipulation on the Court's docket, the Claimant shall pay to DPH Holding Corp. \$2,829.43 in full and final satisfaction of the Refund.
4. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 4th day of May, 2011

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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